

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-001-02-1-5-00468A
Petitioner: Shirley Jean Singel
Respondent: Department of Local Government Finance
Parcel #: 001013903900002
Assessment Year: 2002

The Indiana Board of Tax Review (the "Board") issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. The informal hearing as described in Ind. Code § 6-1.1-4-33 was held on February 6, 2004, in Lake County, Indiana. The Department of Local Government Finance (DLGF) determined that the Petitioner's property tax assessment for the subject property was \$14,300 and notified the Petitioner on March 31, 2004.
2. The Petitioner filed a Form 139L on April 16, 2004.
3. The Board issued a notice of hearing to the parties dated July 28, 2004.
4. A hearing was held on September 14, 2004, in Crown Point, Indiana before Special Master Kathy J. Clark.

Facts

5. The subject property is located at: 4655 Approx. Ross Road, Gary, in Calumet Township.
6. The subject property is a vacant parcel of land.
7. The Special Master did not conduct an on-site visit of the property.
8. Assessed Value of subject property as determined by the DLGF: Land \$14,300.
9. Assessed Value requested by Petitioner: Land \$1,400.

10. The following persons were present and sworn in at the hearing:

For Petitioner: Shirley J. Singel, Owner
William Singel, Owner

For Respondent: Sharon S. Elliott, Staff Appraiser, Cole-Layer-Trumble

Issues

11. Summary of Petitioner's contentions in support of an alleged error in the assessment:

- a) The subject property is a strip of vacant land with no utilities. *S. Singel testimony.*
- b) At the informal hearing, the CLT representative explained the land should be priced on an acreage basis, not a front foot basis. Petitioner contends that Petitioner Exhibit 4 represents the change to land code 91 and .742 acres that was to be made as a result of that hearing. *S. Singel testimony.*

12. Summary of Respondent's contentions in support of the assessment:

- a) The Respondent stated the correction agreed to at the informal hearing was not completed in the system. *Elliott testimony.*
- b) Respondent Exhibit 3 shows that the assessed value of this parcel should be \$1,900 based on the change from front foot to acreage. *Elliott testimony.*

Record

13. The official record for this matter is made up of the following:

- a) The Petition and all subsequent submissions by either party.
- b) The tape recording of the hearing labeled BTR #377.
- c) Exhibits:
 - Petitioner Exhibit 1: Notice of Hearing Date
 - Petitioner Exhibit 2: Form 11/Lake County
 - Petitioner Exhibit 3: Form 139L Petition
 - Petitioner Exhibit 4: Corrected Property Record Card from Informal Hearing
 - Petitioner Exhibit 5: Notice of Final Assessment – Lot 1
 - Petitioner Exhibit 6: Notice of Final Assessment – Lot 2
 - Petitioner Exhibit 7: Property Maintenance Report
 - Petitioner Exhibit 8: Property Maintenance Report
 - Petitioner Exhibit 9: Property Maintenance Report
 - Petitioner Exhibit 10: Property Maintenance Report
 - Petitioner Exhibit 11: Statement by Owner

Respondent Exhibit 1: Form 139L
Respondent Exhibit 2: Subject Property Record Card
Respondent Exhibit 3: Correction

Board Exhibit A: Form 139 L
Board Exhibit B: Notice of Hearing
Board Exhibit C: Sign in Sheet

d) These Findings and Conclusions.

Analysis

14. The most applicable laws are:
- a) A Petitioner seeking review of a determination of an assessing official has the burden to establish a prima facie case proving that the current assessment is incorrect, and specifically what the correct assessment would be. *See Meridian Towers East & West v. Washington Twp. Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also, Clark v. State Bd. of Tax Comm'rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998).
 - b) In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Wash. Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is the taxpayer's duty to walk the Indiana Board . . . through every element of the analysis”).
 - c) Once the Petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the Petitioner’s evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). The assessing official must offer evidence that impeaches or rebuts the Petitioner’s evidence. *Id*; *Meridian Towers*, 805 N.E.2d at 479.
15. The Petitioner provided sufficient evidence to support the Petitioner’s contentions. This conclusion was arrived at because:
- a) The Respondent stated that the correction agreed to at the informal hearing was not carried over to the computer system. *Elliott testimony*.
 - b) The Respondent agreed the land should be valued as acreage, not front foot. The land type should be 91 for .742 acre. The value of the land should be \$1,900. *Respondent Exhibit 3*.
 - c) The Parties are in agreement with the land value of \$1,900.

Conclusion

- 16. The parties reached an agreement that the land should be valued at \$1,900. The Board accepts the parties' agreement and finds that the land value should be changed to \$1,900.

Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should be changed.

ISSUED: _____

Commissioner,
Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.